

EXHIBIT B

DELPHI CORPORATION et al.

CREDENTIALS AND SUMMARY OF FEES BY PROFESSIONAL

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DELPHI CORPORATION et al., CASE NO. 05 - 44481 - RDD
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FOR THE PERIOD OCTOBER 1, 2006 TO JANUARY 31, 2007

Name of Professional Person	Position of the Applicant, Number of Years in that or Comparable Position¹, Years of Prior Relevant Experience, Licenses and Year Obtained, FTI Consulting Practice Area	Hourly Billing Rate '06/'07	Total Billed Hours	Total Incurred Fees
Abbott, Jason	Senior Consultant for 1.5 years; 5.9 years of prior relevant experience; CPA-IA-2004; CPA-IL-2005; CFA; Corporate Finance / Transaction Advisory Services.	\$355/NA	101.5	\$ 36,032.50
Abraham, Bao	Project Assistant for 0.6 years; 5 years of prior relevant experience; no licenses held; Technology.	\$175/NA	2.1	367.50
Affelt, Amy	Senior Consultant for 14.8 years; no prior relevant experience; Economics, Lexecon.	\$315/NA	1.5	472.50
Banas, Nathan	Consultant for 0.3 years; 12 years of prior relevant experience; no licenses held; Technology.	NA/\$200	1.2	240.00
Band, Alexandra	Senior Consultant for 1.3 years; 4.7 years of prior relevant experience; Technology.	\$250/\$280	39.1	9,967.00
Barger, Eric	Managing Director for 3.2 years; 19.1 years of prior relevant experience; CPA-NM-2001; Corporate Finance / Transaction Advisory Services.	\$590/NA	1.0	590.00
Bartko, Edward	Senior Managing Director for 25.7 years; 13.1 years of prior relevant experience; CPA-VA-1975; CPA-MD-1975; CPA-DC-1975; CFE - 1992; Corporate Finance / Transaction Advisory Services.	\$655/NA	6.4	4,192.00
Behnke, Thomas	Managing Director for 13.7 years; 5.2 years of prior relevant experience; CPA-TX-1989; Corporate Finance / Claims Management.	\$590/\$590	892.5	526,575.00
Bowers, Amanda	Consultant for 0.5 years; 0.6 years of prior relevant experience; Corporate Finance.	\$215/NA	106.4	22,876.00
Brighoff, Benjamin	Senior Consultant for 10.3 years; no prior relevant experience; no licenses held; Economics, Lexecon.	NA/\$300	2.0	600.00
Buhr, Laura	Director for 1.3 years; 10.2 years of prior relevant experience; no licenses held; Forensic and Litigation Consulting.	NA/\$285	3.0	855.00
Burgos, Nathaniel	Senior Consultant for 2.0 years; 13.2 years of prior relevant experience; no licenses held; Forensic and Litigation Consulting.	NA/\$225	8.0	1,800.00
Calloway, Natalie	Consultant for 0.8 years; 7.2 years of prior relevant experience; Economics, Lexecon.	NA/\$150	1.0	150.00
Cartwright, Emily	Consultant for 0.6 years; no prior relevant experience; no licenses held; Corporate Finance / Claims Management.	\$215/NA	155.5	33,432.50
Clayburgh, Peter	Director for 1.2 years; 2.2 years of prior relevant experience; Economics, Lexecon.	\$325/\$325	34.8	11,310.00
Concannon, Joseph	Senior Consultant for 1.1 years; 3.3 years of prior relevant experience; CPA-PA-2004; Corporate Finance.	\$325/\$365	346.1	113,962.50
Crisalli, Paul	Managing Director for 0.1 years; 8.3 years of prior relevant experience; CIRA; Corporate Finance.	\$520/\$545	647.7	342,274.00
Cristiano, John	Managing Director for 0.5 years; 12.8 years of prior relevant experience; CPA-NY-1996; Corporate Finance.	NA/\$545	73.0	39,785.00
Dana, Steven	Director for 0.1 years; 5.3 years of prior relevant experience; Corporate Finance.	\$385/\$450	742.0	300,633.00
Ehrenhofer, Jodi	Director for 2.1 years; 4 years of prior relevant experience; no licenses held; Corporate Finance / Claims Management.	\$465/NA	153.8	71,517.00
Eisenberg, Randall	Senior Managing Director for 8.4 years; 12 years of prior relevant experience; CPA-NY-1998; CPA-CA-1989; CTP; Corporate Finance.	\$655/\$675	614.4	405,546.00
Emrikian, Armen	Managing Director for 0.1 years; 10.3 years of prior relevant experience; Corporate Finance.	\$495/\$545	631.7	\$ 322,141.50

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Fadem, Zachary	Senior Consultant for 1.2 years; 5.6 years of prior relevant experience; no licenses held; Forensic and Litigation Consulting.	\$315/NA	0.7	\$ 220.50
Farrell, David	Managing Director for 1.2 years; 6.2 years of prior relevant experience; Chartered Accountant of England and Wales - 1992; Corporate Finance / Transaction Advisory Services.	\$545/NA	2.8	1,526.00
Fei, Yongjie	Senior Consultant for 0.6 years; 3 years of prior relevant experience; Corporate Finance / Transaction Advisory Services.	\$310/NA	2.7	837.00
Fischel, Daniel	Senior Managing Director for 25.8 years; 4 years of prior relevant experience; Economics, Lexecon.	\$1000/\$1000	2.0	2,000.00
Fletemeyer, Ryan	Director for 1.1 years; 7.7 years of prior relevant experience; Corporate Finance.	\$435/\$480	609.9	273,123.00
Foster, Thomas	Systems Administrator for 0.2 years; no prior relevant experience; no licenses held; Technology.	NA/\$225	1.0	225.00
Frankum, Adrian	Senior Managing Director for 0.1 years; 14.5 years of prior relevant experience; CPA-NY-1994; Corporate Finance.	\$590/\$630	717.6	433,400.00
Gildersleeve, Ryan	Director for 1.2 years; 4.5 years of prior relevant experience; Corporate Finance / Claims Management.	\$435/\$480	419.0	185,536.50
Gross, David	Senior Managing Director for 2.3 years; 9.4 years of prior relevant experience; no licenses held; Economics, Lexecon.	\$495/NA	0.6	297.00
Guglielmo, James	Managing Director for 5.4 years; 9 years of prior relevant experience; CIRA; Corporate Finance.	\$590/\$590	562.4	331,816.00
Hale, Katherine	Director for 0.1 years; 13.5 years of prior relevant experience; no licenses held; Forensic and Litigation Consulting.	NA/\$250	2.5	625.00
Ho, Rocky	Senior Managing Director for 3.8 years; 10 years of prior relevant experience; CIRA; Corporate Finance.	NA/\$615	41.0	25,215.00
Hofstad, Ivo	Director for 0.1 years; 7.6 years of prior relevant experience; Corporate Finance.	\$265/NA	3.5	927.50
Hong, Donald	Senior Consultant for 1.6 years; no prior relevant experience; Economics, Lexecon.	\$300/NA	3.9	1,170.00
Imburgia, Basil	Senior Managing Director for 3.3 years; 22.2 years of prior relevant experience; CPA-NY-1987; CFA; Forensic and Litigation Consulting.	\$595/\$600	38.5	22,965.00
Janecek, Darin	Managing Director for 0.9 years; 15.5 years of prior relevant experience; CPA-WI-1993; Corporate Finance / Transaction Advisory Services.	\$545/NA	3.7	2,016.50
Joffe, Steven	Senior Managing Director for 3.5 years; 29 years of prior relevant experience; JD-NY-1977; LLM 1976; Corporate Finance.	\$655/NA	10.8	7,074.00
Johnston, Cheryl	Paraprofessional for 14 years; 18 years of prior relevant experience; Corporate Finance.	\$175/\$180	277.4	49,003.00
Karamanos, Stacy	Director for 0.1 years; 7.6 years of prior relevant experience; CPA-IL-; Corporate Finance.	\$385/\$450	790.8	320,435.00
Kim, John	Director for 3.3 years; 6.4 years of prior relevant experience; CFE; Forensic and Litigation Consulting.	\$385/\$430	7.0	2,893.00
Koskiewicz, John	Senior Managing Director for 1.2 years; 11.5 years of prior relevant experience; Corporate Finance.	\$595/NA	54.4	32,368.00
Krieg, Brett	Senior Consultant for 1.5 years; 1.2 years of prior relevant experience; Corporate Finance.	\$355/\$395	790.2	\$ 287,081.00

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Kuby, Kevin	Senior Managing Director for 0.1 years; 8.6 years of prior relevant experience; CIRA; CTP; Corporate Finance.	\$590/\$615	508.1	\$ 303,746.50
Lewandowski, Douglas	Senior Consultant for 0.1 years; 3.1 years of prior relevant experience; Corporate Finance / Claims Management.	\$280/NA	57.2	16,016.00
Li, Danny	Director for 2.8 years; 5.5 years of prior relevant experience; CIRA; CFA; Corporate Finance.	\$465/\$510	634.6	302,581.50
Lindsay, Margaret	Director for 0.3 years; 15 years of prior relevant experience; no licenses held; Forensic and Litigation Consulting.	NA/\$185	1.3	240.50
Lucente, Barbara	Director, Trial Services for 2.8 years; 15 years of prior relevant experience; no licenses held; Forensic and Litigation Consulting.	NA/\$250	20.5	5,125.00
Maffei, Jeffrey	Senior Consultant for 10.8 years; 1.8 years of prior relevant experience; Economics, Lexecon.	\$315/\$315	44.0	13,860.00
McDonagh, Timothy	Senior Consultant for 0.1 years; 2.2 years of prior relevant experience; Corporate Finance.	\$245/\$295	726.4	188,178.00
McKeighan, Erin	Consultant for 0.6 years; no prior relevant experience; Corporate Finance / Claims Management.	\$215/\$250	521.6	116,855.00
Meyers, Glenn	Managing Director for 2.3 years; 34.8 years of prior relevant experience; Ph.D. (Economics) 1972; Forensic and Litigation Consulting.	\$445/\$475	407.6	185,594.00
Micah, Angela	Senior Consultant for 1.7 years; no prior relevant experience; no licenses held; Economics, Lexecon.	\$280/NA	44.0	12,320.00
Molina, Robert	Senior Consultant for 0.6 years; 2.3 years of prior relevant experience; Corporate Finance.	\$325/NA	330.9	107,542.50
Nathan, Robert	Senior Consultant for 2.0 years; 3.0 years of prior relevant experience; Corporate Finance / Claims Management.	\$355/NA	10.9	3,869.50
Park, Jaewan	Senior Consultant for 6.1 years; no prior relevant experience; Economics, Lexecon.	NA/\$280	13.0	3,640.00
Park, Ji Yon	Consultant for 1.8 years; no prior relevant experience; Corporate Finance.	\$245/\$290	164.7	40,482.00
Pauwels, David	Senior Consultant for 10.2 years; 2.0 years of prior relevant experience; Economics, Lexecon.	\$300/NA	0.5	150.00
Perfetti, Lisa	Managing Director for 3.0 years; 17.7 years of prior relevant experience; CPA-NY-1991; Forensic and Litigation Consulting.	\$475/NA	0.5	237.50
Pokrassa, Michael	Director for 1.1 years; 5.9 years of prior relevant experience; CPA-NY-2005; Corporate Finance.	\$435/NA	205.2	89,262.00
Quentin, Michele	Senior Consultant for 0.8 years; 5.7 years of prior relevant experience; Corporate Finance.	\$355/\$395	15.0	5,925.00
Robinson, Joshua	Director for 1.3 years; 4.4 years of prior relevant experience; Corporate Finance / Claims Management.	\$435/NA	4.8	2,088.00
Schondelmeier, Kathryn	Consultant for 1.7 years; no prior relevant experience; Corporate Finance.	\$245/\$290	158.9	39,119.50
Slavis, Joseph	Managing Director for 2.3 years; 14.7 years of prior relevant experience; CPA-NY-1996; CFA; Forensic and Litigation Consulting.	\$525/\$525	5.0	2,625.00
Smalstig, David	Senior Managing Director for 1.7 years; 23.1 years of prior relevant experience; CPA-PA-1989; CPA-IL-1994; Corporate Finance / Transaction Advisory Services.	\$595/\$615	24.2	14,453.00
Speedieberg, Alan	Senior Consultant for 1.1 years; no prior relevant experience; Technology.	\$225/\$225	1.9	\$ 427.50

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Stevning, Johnny	Senior Consultant for 3.7 years; 5 years of prior relevant experience; Corporate Finance / Claims Management.	\$385/\$420	173.0	\$ 71,624.00
Summers, Joseph	Director for 2.7 years; 4.4 years of prior relevant experience; Corporate Finance / Claims Management.	\$385/NA	1.8	693.00
Swanson, David	Consultant for 1.8 years; no prior relevant experience; Corporate Finance.	\$245/\$290	701.4	182,049.00
Szmadzinski, Joseph	Senior Managing Director for 2.0 years; 29.0 years of prior relevant experience; CDP-OH-1981; Corporate Finance.	\$610/NA	2.0	1,220.00
Tolocka, Eric	Senior Consultant for 1.3 years; 1.5 years of prior relevant experience; Economics, Lexecon.	NA/\$260	45.7	11,882.00
Triana, Jennifer	Senior Consultant for 0.9 years; 4.8 years of prior relevant experience; Corporate Finance / Claims Management.	\$355/\$395	569.5	206,528.50
Uhl, Michael	Senior Consultant for 1.3 years; 4 years of prior relevant experience; no licenses held; Corporate Finance / Claims Management.	\$325/NA	1.7	552.50
Vinogradsky, Eugenia	Director for 6.1 years; 2.8 years of prior relevant experience; Economics, Lexecon.	\$365/\$365	73.5	26,827.50
Wada, Jarod	Managing Director for 0.1 years; 12.7 years of prior relevant experience; Corporate Finance.	\$495/NA	54.9	27,175.50
Wahl, Dustin	Managing Director for 1.4 years; 12.4 years of prior relevant experience; CPA-GA-1995; Corporate Finance / Transaction Advisory Services.	NA/\$565	23.0	12,995.00
Wall, Elizabeth	Director for 2.7 years; 4.8 years of prior relevant experience; no licenses held; Economics, Lexecon.	\$365/NA	5.0	1,825.00
Warther, Vincent	Senior Managing Director for 4.2 years; 7.7 years of prior relevant experience; no licenses held; Economics, Lexecon.	\$540/\$540	79.5	42,930.00
Weber, Eric	Director for 0.1 years; 5.8 years of prior relevant experience; CPA-IL-2002; Corporate Finance.	\$355/\$405	697.6	257,333.00
Wehrle, David	Director for 7.1 years; no prior relevant experience; CIRA; CFA; Corporate Finance.	\$520/\$535	608.0	318,684.50
Weinsten, Mark	Senior Managing Director for 5.3 years; 17.2 years of prior relevant experience; no licenses held; Corporate Finance.	NA/\$615	68.5	42,127.50
Wu, Christine	Director for 2.1 years; 5.3 years of prior relevant experience; CIRA; CDBV; Corporate Finance.	\$465/\$510	883.4	422,274.00
Yi, Steve-Yun	Consultant for 1.3 years; 1.1 years of prior relevant experience; no licenses held; Technology.	\$215/NA	5.2	1,118.00
Zimmermann, Deborah	Director for 6.2 years; 18.8 years of prior relevant experience; Economics, Lexecon.	\$390/\$390	1.5	\$ 585.00
Sub-Total			16,803.1	\$ 7,308,835.00
Computer Capability Fees				25,914.92
Gross Fee Total				\$ 7,334,749.92
Fee accommodations				(567,617.75)
Grand Total for all Professionals				\$ 6,767,132.17

Notes:

¹ Years in current position include years at a prior firm if the professional was employed at a firm that was acquired by FTI Consulting, Inc.